

App. F IX-4

1927
me

File No. 20-27

Previous References

me No 2715 28, 28229

Serial Nos. 30, 31,
38229

Later References

me 271-28-1, 19, 21
1, 29-30 (12831)

General and Revenue Secretariat.

Serial Nos.

Part B for Aug 28

SUBJECT

Levy of octroi duty by Romanur
municipal Council

39 7.9. The Deputy Commr, Hassan and
the Comptroller to Govt
No 1210-11/d 7-8-28

Sanctions in respect of
the D C in the matter referred to above.

18/8/28

General and Revenue
Secretariat.

File No 20 of 1927

Serial
No
30

Letter no 307 D 3 5 28 from
the DC Harwar forwards
for sanction the draft Bye
laws framed by the Harwar
municipal for the levy of octroi
and requests sanction to
the levy of octroi on piece
goods & kerseene etc for the
present

A number of petitions
have recently been sent to you
for the levy of octroi in this
municipal and for the improve-
ment of the Town generally
The Dy Commr has now
for sanction draft of Bye
laws approved by the Council
with certain conditions
incorporated in para 3 of the
P.O.D

The Council have not
finally approved of the Bye
laws which were published
in the Gazette but have agreed
to levy octroi with the
conditions stated above
The Dy Commr has stated
that it is very necessary to levy
the tax for improving the town
of the municipality and etc.

May 4
forward file
20/27

7

15580

App F III-2

General and Revenue
Secretariat.

File No 20 of 1927

Serial
No

That the rule it may be considered to have approved of the bye laws also without which the tax cannot be levied. As regards the conditions laid down by the rule the DC considers that none of them are consistent with the rules except that of exemption of piece goods of local manufacture exported for sale but brought back unaltered. The DC further proposes that octroi may be levied for the present on piece goods & K oil only & has accordingly revised Schedule A to the Bye laws. The rule will perhaps have to be considered about the time the Bye laws are approved finally. If this is not considered necessary the Bye laws are being prepared & recommended on the basis of the Bye laws framed for the Satekpur rule. Subd for is also

Page 9

NOTE—Contn sheet.

14/5

General and Revenue
Secretariat

File No

of 192

Serial
No

3 The question of the abolition of octroi or bringing the same to the house tax is engaging the consideration of the Legislature & octroi committees. As the system is however prevalent now, the Romanum March may also be permitted to enjoy its benefit until a final decision is reached on this question.

If the Council have to abide by the principles laid down for the imposition of octroi by fact in the rules of 1870 for Minor and Comarils. The Council cannot be permitted to have their own rule. The recommendation of the AGP to limit the levy to 2 articles & under the ordinary rule see has to be approved perhaps. But the final resolution of the Council has not been forwarded. The DC wants sanction to his proposal as many representations have been received for the levy of octroi which is also necessary for the increase of the resources of the Council to attend to the maintenance of the inhabitants.

Note—Omit about

Serial
No

21 It would seem to be better to
for a resolution of the Council
as to the final proposals of the
Irish Minister) MS
15/5

up to 2/10/28
15/5 9542
Key 2 put up 15/5

6) MS
16/5
15/5

7) Draft put up
MS
16/5
15/5

31 20 Dec Hassan evoked 8311 &
18528 calls for the resolution
of the council finally approved,
the Byelaws etc

A 19/5

38 Letter no Roc 307/25 dated 16/7/28
from the Deputy Commr, Hassan
District, forwarding the resolution
of the Honnour mnd, together with
the memo relating to the question
of introduction of action location
into the municipality

9 From the resolution given mnd 1

NOTE-Contn sheet

5

General and Revenue
Secretariat.

ml File No 20 of 1927

Serial
No

if

is seen that seven members were of opinion that action may be taken in accordance with the resolution of the ml dated 24/1/28 and four members of opinion that it may be taken under the standing rules.

if

10 According to the resolution of the ml of 24/1/28 they are agreeable to levy oct on piece goods & kerosene oil but they propose different rates and conditions quite inconsistent with the rules in force.

lf

11 Rules for the taxation by minor mls ^{have been} ~~was~~ issued with ml no 6319 ml 81-19-6 of 25/1/20 and according to rule 31 thereof, the ml shall frame bylaws under sec 48 (1)(K) of the ml Act for the levy of oct at the rates specified in schedule

IV

12 It is binding on the ml to levy the rates specified in the schedule on articles mentioned therein and the ml cannot go behind the rules and do things as they like and seem to their convenience.

13 The party concerned states that the finances are very strait and require

Sheet.

L358

App F III-2]

General and Revenue
Secretariat.

File No.

20 of 1927

Serial
No.

ly

pu DP

considerable improvement to meet
the urgent needs for the improvement
of the town and accordingly recommend
that the byelaws may be approved
in accordance with the rules

Under Rule 32 of the rules, it is
open for Government to exempt
certain articles from the levy of octroi
on the recommendation of the Dyce
who recommended in his letter of 3.5.27
that octroi may be levied on pieces
goods and kerosene oil for the time being

As the rules are determined in
their own resolution, quite against
the rules in force, the rules must be
amended to levy the rates octroi at the
rates specified in Schedule IV of the rules
and on articles recommended by the Dyce

If approved the byelaws will be
verified and submitted for orders

It does not seem possible
under the rule to force
the rule to adopt the rates in
the rules, the matter has
perhaps to be dropped or Govt
may abolish the rule under
Section 4 of the Act

As to kindly
specify the course
which may be legally
allowed

24/9/28

Note - Contd. Sheet

24/9/28

WD 2171, 222, 223, 224, 225

General and Revenue
Secretariat.

358

App F III-2]

File No. 20 of 1927

Serial
No.

presented for the guidance of Town and
minor rules under art 152 of the ordinance
manual, and those that have been found
by the Honorable member are not necessary

20) The proposal of Mr.
Asst. Secy may accordingly be
sanctioned

2nd (Kunke)

23/7/27

21) Yes

24/7/27

22) 27/7/27

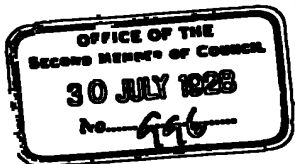
23) Submitted under a draft for approval

28/8/27

29/8/27

29) with 1210-11 of 7/1/28 To Mr. (Kannan) King
Sanctioning the proposals given by Hon. member
to above

13/8/27



No C 307-25
Enclosure one file

9560
7.5 25
OFFICE OF THE DEPUTY COMMISSIONER,
HASSAN DISTRICT

Dated Hassan, the 1st May. 1928
Fr

FROM

me 26-27-30

SA KANKAT RANGA. Esquire, B A , B L ,
DEPUTY COMMISSIONER, HASSAN DISTRICT

TO

H Ranga Rao, Esquire, B.A , B L ,
General
SECRETARY TO THE GOVERNMENT OF
H H THE MAHARAJA OF MYSORE, BANGALORE.

SIR,

R37/578
202
108

With reference to page 45 of the ~~XXXX~~ Notes of the De
Dewan's tour in this district in March 1928 and to your

El Secy's No L 7731/ marginally noted communications
El 112-26-9 dated
20-4-1927 regarding the introduction of
Do No L 619/El 84-25- Octroi taxation into the Konanur
149 dated 29-7-1927 Municipality, I have the honour to
Do L 5991/El 20-27-22 to state as follows -
dated 28-3-1928

2 Konanur was a village Panchayat till December 1923
when it was converted into a minor municipality, and it is
continuing as such till now. It is fairly a good commercial
mained town with more than 2000 population bordering on the
Coorg territory, and stands in urgent need of improvements
in matters of sanitation and other public convenience etc.,
but the Municipality have not been able to do anything in
this direction with their slender resources. To augment the
Municipal Revenue and with a view to give effect to the
Standing Orders of Government the desirability of introducing
Octroi taxation was pressed upon the attention of the
Municipal Council and then, but in vain. The Comptroller
also observed in his notes of audit of Municipal accounts
that the non-levy of Octroi was objectionable therefore it

After was discussed and the Municipal Council were asked to
steps to remove the defect but the public opinion was
and some being in favour of the taxation and some oppo-
and
it /the majority of the Municipal Councillors also did not
not approve of the idea on the ground that it would affect
trade. In July 1937 when I was at Konanur I inspected the
and found it to be very badly in need of great sanitary
improvements etc. and I discussed the matter with the
Municipal Councillors present then and explained to them the
necessity for the levy of octroi taxation so that the fi-
nancial position of the Municipality may be improved and
the Council enabled to discharge at least some of their obli-
gatory duties satisfactorily. Accordingly the Municipal
Council took up the question and appointed a sub-committee
to consider the matter, and with the suggestions of the
sub-committee the Council have passed a resolution on 5th
February 1938 to the effect that the octroi duty may be intro-
duced in their Municipality on certain conditions from 1st
January 1939.

From the resolutions of the sub-committee and the Municipal Council it is seen that the Council have approved
the octroi taxation and proposed the following rulings in
its behalf:

- (1) In case of shops the permanent residents
of the town shall be charged at
Rs. 5-0 per annum for the capital cost and here-
after all the six per cent and octroi col-
lected in the town of Konanur once in six
months. The residents are required to main-
tain a proper account of goods imported by them
and making them available for inspection by
the resident or vice resident whenever
necessary. Any of the ~~rules~~ violation of the
rules on their part being noticed by levy

11

levy of the usual rate of octroi with an equal amount of fine and recovery of the same as mohatarfa house tax

(b) Piece goods brought by the mohussil dealers for sale at the local weekly shandy should be exempted from octroi only kerosene oil being charged to octroi at six pies per tin

(c) Movable articles bound for other places but passing through the Municipal limits as also piece goods of local manufacture exported for sale in mohussils but brought back unsold within the municipal limits should be exempted from octroi

(d) Piece goods imported for sale by mohussil dealers on other than local shandy days must be charged for at 1 pie per rupee on the value of articles sold

Some of the Municipal Councillors have petitioned to me and also to Government, vide Memo No. L 5991/ I 20-27-22 dated 28th March 1928 taking objection to the above resolution of the Municipal on the grounds that (1) the conditions under which and the rates at which the Municipal Council propose to levy octroi are quite defective and inconsistent with the rules and regulations on the subject and are not practically workable, and (2) that even the octroi revenue according to the resolution of the Council not go beyond a couple of hundred rupees against an anticipated income of Rs. 3,000/- to be realised otherwise, and it will not be of any help to the municipality. They represent that in view of the fact that the town stands in urgent need of many improvements in sanitation and other matters and the Municipal Council are not able to do anything so far in that direction with their limited resources the byelaws published in Part II A of the Mysore Gazette dated the 25th March 1926, may be approved by Government and octroi ordered to be levied on piece goods and kerosene oil at the rate given in Schedule II thereof. In forwarding the resolution of

Municipal Council and the records on the subject, the President strongly supports the above representation and recommends that the prayer may be granted

5 The draft byelaws referred to above were got up by the President and published in the Gazette inviting objections they were also placed before the Municipal Council in the first instance, but the Municipal Council ~~in the~~ deferred the question of the levy of octroi itself As they have not said a word about these draft bye-laws and as they have finally agreed to levy octroi, the bye-laws already published may be taken as having been approved by the Council subject to the ~~agreement~~ necessary modifications they have proposed now

6 As regards the modifications of rates etc , indicated in the resolution of the Council, it may be observed that the rates of octroi proposed by the Council are different for permanent residents and mofussil ~~and~~ traders and also for different occasions of import of dutiable articles into the municipality, and they are also very low as compared with those prescribed by Government, and prevailing in other municipalities This cannot be accepted and under the rules, a reasonable uniform rate must be fixed In the case of permanent residents of the town, the Municipal Council propose to levy a composition fee from the beginning This is not permissible and practicable Para 33 of the rules issued with G O No M 6319/F1 81-19-6 dated 25th November 1920, authorises municipal councils to compound with any merchant for the payment of octroi duty according to the schedule for a ~~xxx~~ lump sum equal to the average of the duty levied from him on account of any such article during the past three years It also lays down that the composition fee should be fixed with due regard to the extent of trade carried on by the merchant As this is the first time that the octroi duty will be levied, in this Municipality, the Municipal Council cannot compound with any merchant

Page 2

- 5 -

for 3 years at least after the duty is actually introduced, as it will not be possible to fix the composition fee as per rules before that time. So, the levy of octroi on composition system is out of the question for the present, and the permanent residents also will have to be levied octroi under the ordinary rules. As regards exemptions from levy of octroi, recommended by the council, I may state that none of them is consistent with the rules and acceptable except that relating to the locally manufactured goods.

7 In this connection, I may mention that the financial position of the Municipality is not ^{at} all sound at present. The only resources of the municipality are monataria taxes and shandy collections. The average annual income and expenditure amounts to Rs 3487/- and Rs 2986/-, and as already stated, the municipal council have not been able to discharge even their obligatory duties satisfactorily. There have been frequent complaints from the townspeople, about insanitation, and want of other conveniences. Unless the financial position improves nothing useful can be done. I am of opinion that to achieve this the levy of octroi duty in this municipality also, as in the case of other municipalities is quite essential. The objection taken to this step by some people is frivolous.

8 In these circumstances, I submit the entire file of correspondence ending with the President's No 18 dated 4th February 1928 along with the draft bye-laws and the resolutions of the sub-committee and the Municipal council on the subject and request that the Government may be pleased to approve of the enclosed bye-laws, and accord sanction at an early date to the levy of octroi on place goods and kerosene oil for the present.

I have the honour to be,
S i r,
Your most obedient servant

John K. K. K.
LEADY COMMISSIONER
1928

A. P. V. L. G.

SUBJECT

Library No. of letter replied to...

General and Revenue Secretariat

the

192

Date of issue... 18-5-1928

Signed by Mr. L. S. S.

List of enclosures.

Copied by

Examined by

in accordance with

the instructions

of the

Section

File No.

Serial No.

No. 28311 / One file

To The O.C. Hassan

With reference

to your letter no C 307-25 of 2nd March 1928, forwarding for sanction the estimate for the purchase of goods and materials for the levy of octroi on place goods & persons and only for the present, I am directed to request you to be so good as

over

to forward the resolution
 of the mal council
 finally approving of
 the bye-laws and for
 the levy of ¹⁰ shro on
firm goods to be levied
 out only for the present
 as proposed - but you after explaining to them
 the records received by messrs. the
 with your letter are returned you return the
 herewith for reference and the copy
 consideration in your
 reply.

I have etc

16/5
For Genl Secy
26/6/5

the copy of the bye-laws is being sent to the records office for reference and consideration in your reply.

Tel Address:—Depot Hassan.

Office of the Deputy Commissioner.
Hassan District.

Dated, Hassan, the 16th J u 1 1928

In reply please refer to
No. HQD.307-25 ..
Encl: One file ..

SS
15/7

358
ml 20-27.28

From

S. ABDUL WAJID, Esquire, B.A.,
DEPUTY COMMISSIONER,
HASSAN DISTRICT

To

R. Ranga Rao, Esq., B.A., B.L.,

General Secretary to Government of His

Highness the Maharaja of Mysore, Bangalore

Sir,

1/30

With reference to your letter No L 2311/Hl.

20-27-21 dated 14-5-1928, returning the records relating to the question of introduction of octroi taxation into the Hassan Municipality for resubmission with the resolution of the Municipal Council finally approving of the byelaws and for the levy of octroi on piece goods and kerosene oil as proposed in this office No.O.307-25 dated 3-5-1928, I have the honour to state that needful instructions were issued to the Amildar President of the Municipal Council to move the Council explaining to them the standing rules and orders on the subject and furnish their resolution called for by Government. In reply, he has stated that the matter was discussed at the meeting of the Council on the 23rd June 1928, and seven members were of opinion that octroi may be levied in accordance with the resolution of the Council passed on 24th January 1928, and four members (2 non officials and 2 ex officio) opined that it may be levied under the standing rules and orders of Government as per byelaws recommended by this office for approval. My report No 7 dated nil has received in this office on the 29th July 1928 and the resolution of the Council along with the records on the subject are forwarded herewith for information and favour of orders of Government.

18/7/28
1/30

2. When I was at Konamur on the 14th June 1928, met some of the Municipal Councillors and discussed the matter with them. Some of them did not appear to be agreeable to be taxed with octroi at all. A majority of the councillors belong to the merchant class, and therefore it is but natural that they should contend and delay matters as they have been doing now to introduce the tax. On a careful examination of the finances of the Municipality, and the urgent needs for the improvement of the town particularly the matters of sanitation, water supply, etc., which cannot be undertaken with the present slender resources of the Municipality, I find it very necessary to introduce the octroi tax immediately as per rules. The present Amildar President of the Municipal Council is also of the same opinion.

3. Now, it will be seen from the resolution of the Municipal Council, dated 24-1-1928 that they are agreeable to levy octroi on piece goods and kerosene oil but they propose different rates and conditions for the levy of the tax, which are not consistent with the standing rules and orders of Government. As the rules and orders have to be followed, and the Municipal Council are determined in their own resolution, I think that the Government can interfere and approve of the byelaws in accordance with the rules and regulations in this behalf. I request you to kindly place the matter before Government and obtain their orders on the subject at an early date.

I have the honour to be,

Sir,

Your most obedient servant,

(H. Ramalingam)

For Deputy Commissioner,
(Absent from Head Quarters)
Hassan District.

L.S.D

G.B.S. VI G 31]

SUBJECT.....

..... Cebhor byelaws framed
..... by the Hon. Ahmed Sahib
..... Hassan District

Desy No. of letter replied to...

15583/250

Section ml

File No 20-27

Serial No 39

General and Revenue Secretariat

(ml)

, the

1928

Proceedings of the Government of
His Highness the Maharaja of Mysore

Read—

Date of issue...

7 Aug 1928

Signed by

M. G. S. A. S. S. S.

May this be

- i Printed ?
- ii treated as a standing order ?
- iii published in the Gazette,
English Part ?
- iv translated ?
- v placed at the disposal of the press ?
- vi published in the Gazette,
Kannada Part ?

Correspondence ending under
letter no. Rev 307-25 dated
16 July 28 from the Deputy
Commissioner Hassan District
forwarding the records relating
to the question of introduction
of Cebhor taxation into the
Hassan Municipality
and recommending, ~~with~~
~~Order Thereon~~ No
under the circumstances
stated,
Sanction to the byelaws
framed by the ml on
the matter.
in the name of the ml and to levy
Cebhor on Piece - gooden

and Kerosene oil for the present

Order. - 1210-11

The proposal of the Dy Commr to levy octroi on piece-goods and Kerosene ^{for the present} oil is approved.

The byelaws are also approved with the following modifications

Byelaw no(4) omit the words "to the octroi mubaddi"

Byelaw no(5) "The ^{expert pass} duplicate shall be in duplicate" instead of "in duplicate."

The levy of ~~exp~~ one anna ^{for every expert pass} is substantive and is accordingly cancelled its regards Refunds special rules have been prescribed for the guidance of Town and minor rules under Act 152 of the Ind Act Manual and those that have been now framed are not necessary and are accordingly omitted ^{as modified & sanctioned}

The byelaws may be framed and a dozen copies thereof may be supplied to this office for reference

Last of enclosures.

Copied by

Examined by

WD 1000-CPD-1,000,00-21-1241

To be drawn in the same way as the Compt.

W/S
General Secy to Govt

Proceedings of the Government of His Highness
the Maharaja of Mysore.

Cyph

Read :-

Correspondence ending with letter No.R.O.C.307-25 dated 16th July 1928 from the Deputy Commissioner, Hassan District forwarding the records relating to the question of introduction of octroi taxation into the Hassan Municipality and recommending under the circumstances stated sanction to the byelaws framed by the Municipal Council in the matter and to the levy of octroi on Piece goods and Kerosene oil for the present.

Order No.L. 1210-11 / ⁻⁻⁻ 20-27-39

Dated, Bangalore, the 5th August 1928.

14

The proposal of the Deputy Commissioner to levy octroi on piece goods and Kerosene oil for the present is approved.

The By-laws are also approved with the following modifications.

By-law No.(4). Omit the words " to the octroi mutasaddi."

By-law No.(10). " The export pass shall be in triplicate"
instead of " in duplicate".

The levy of one anna for every export pass is ultra vires and is accordingly cancelled.

As regards Refunds special rules have been prescribed for the guidance of Town and Minor Municipal Councils under Article 152 of the Municipal Account Manual and those that have been now framed are not necessary and are accordingly omitted.

The bye-laws as modified and sanctioned may be printed and a dozen copies thereof may be supplied to this office for reference.

Refamed
For General Secretary to Government.

To
The Deputy Commissioner, Hassan District with the sanctioned
bye-laws ~~framed~~
The Comptroller, Mysore Government.

Ek.S.

[To be used only for no

C. G. ...
Not on ...
 POSTS TELEGRAPHS
 This form must accompany any inquiry made respecting this Telegram.

20 17 30
TO ...
Bangalore

much grateful for
of octroo Tax for
importance of ...
Tax payers and
Councillors are Tye

In B. - the name of the sender, if telegraphed, is written after the text

orders affecting the ...
bylaws of the ...
were issued in no 1210-
no 20-27-29 of 7-8-21
and no action seems as
for in the telegrams

2th with
Council

IV B. - Should routine notes be written on small slips, the notes must be clipped, or slips pasted on this form

100
27
25/8